--- 22 on 24 Cigarettes - tall format – BABN's 4 mm. overprint for the 1939 Budget ---

--- used by Imperial Tobacco, Montreal - [6-10D] ---

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00, to maintain an even price level on their packages, the manufacturers decreased sizes by one cigarette per pack of ten (or major fraction thereof) and the pre-war "Montreal" *twenty-four* cigarette package became a 25¢ pack of *twenty-two* cigarettes.

"Imperial Tobacco" had not used the *tall format* twenty-four cigarette stamp since mid-1938, and thus did not have an *on-hand* stock to produce a *tall format* company **22** on 24 cigarette overprint under the Budget of September 1939.

BABN however, for the 1939 wartime Budget, overprinted sheets of the *tall format* imperforate twenty-four cigarettes in black ink with six central 8 mm. horizontally stacked *killer bars*, with a 4 mm. Roman **22** at each side, plus four stacked 4 mm. horizontal *killer bars* in the bottom corners, as the BABN provisional **RC-470**.

★**RC-470** - **22** on 24 cigarettes, imperf, the BABN 4 mm. Roman overprint,
coded **6-10D / BJD** by "Imperial Tobacco" in November 1939

--- the cancellations read horizontally upright - 3 copies to date ---

[★RC-470]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	---	**BJD**	---
1940	**AKA**	**BKA**	---	---	---	---	---	---	---	---	---	---

--- 22 Cigarettes - tall format - used by “Imperial Tobacco” - [6-10D] - 1940-41 ---

When the Budget of June 24th 1940 increased the *small cigarette* excise duty from $ 5.00 to $ 6.00 per thousand cigarettes, “Imperial Tobacco” restored *twenty-five* cigarettes to retail *across Canada* for 30¢, and re-introduced the *twenty* cigarette pack for 25¢.

The Province of Quebec on July 1st 1940, abolishing all existing municipal and provincial tobacco taxes, imposed a flat 10% tax on tobacco products. This meant an added 3¢ provincial tax on a 30¢ package, and thus *in Quebec* after July 1940 the *twenty-five* cigarette pack retailed at 33¢.

In response to the Quebec retailer complaints concerning the odd cent prices, Imperial Tobacco early in 1941 restored the *twenty-two* cigarette package for retail *in Quebec* at 30¢ per package, and introduced production of a smaller *Quebec eighteen* cigarette package retailing for 25¢.

The *tall format* imperforate definitive Series “C” twenty-two cigarette stamp was in use at “Imperial Tobacco” by November 1941. The hidden letters “I-J” indicate that the die was approved late in 1939.

★**RC-397** - 22 cigarettes, imperf, coded **6-10D / CLD** by “Imperial Tobacco” in December 1941

--- the cancellations read horizontally upright - 4 copies to date ---

[★RC-397]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	---	---	---	---	---
1941	---	---	---	---	---	---	---	---	---	---	**BLD**	**CLD**
1942	---	**BMA**	**CMA**	---	---	---	---	---	---	---	---	---

The sale of the *twenty-two* cigarette pack under the 1940 Budget was not restricted to 30¢ sale in *Quebec*. Chris Ryan supplied “Toronto Star” advertisements with Macdonald’s “British Consols” at *twenty-two* for 25¢ in September 1941.

--- 22 Cigarettes - tall format - Imperial Tobacco's surcharge for the 1942 Budget ---

The Budget of June 23rd 1942 under the "Special War Measures Act" imposed an excise tax of 1¢ per five cigarettes (or fraction thereof) and "Imperial Tobacco" surcharged sheets of the BABN **22** on 24 cigarette overprint, with a *one-time* five-line Gothic 4, 3 and 5 mm. **6-10D / 5¢ / EXCISE / TAX / CMC** as the company provisional **RC-489**.

★**RC-489 - 6-10D / 5¢ / EXCISE / TAX / CMC** over **22** on 24 cigarettes, imperf,
Imperial's *one-time* five line red Gothic surcharge, coded for September 1942

[★RC-489]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	**CMC**	---	---	---

Under the Budget of June 24th 1942 *twenty-two* cigarettes were sold *in Quebec* at 35¢ per pack.

--- 22 Cigarettes - tall format - BABN's 10c. re-surcharge for the March 1943 Budget ---

The catalogue ***does not list*** a tall format BABN general distribution 5c. / EXCISE / TAX 6 and 3 mm. Gothic surcharge of **RC-397** for the Budget of June 1942, and with the preceding **RC-489** Imperial's use of the tall format twenty-two cigarettes stamp seems to cease. However, in 1943 BABN re-surcharged this ***unlisted*** 1942 BABN surcharge with a 6½ mm. dark blue Gothic 10c. as **RC-754**.

★**RC-754** - 10c. over 5c. / EXCISE / TAX on 22 cigarettes, imperf, the BABN re-surcharge for the March 1943 Budget.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 22 cigarettes \ 6-10D - tall],
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